AMENDMENT TO THE CLAIMS

1. (Currently Amended) An MEMS device, comprising:

a first film including a first electrode;

a second film including a second electrode;

~~a first insulting film formed between the first film and the second film;~~ and

an air gap formed ~~by removing part of the first insulating film~~ between the first film and the second film,

wherein a ~~second~~ first insulating film is formed on part of the first film facing the air gap, [[and]]

a ~~third~~ second insulating film is formed on part of the second film facing the air gap, and

the air gap is formed by removing a sacrificial film formed between the first film and the second film.

2. (Previously Presented) The MEMS device of Claim 1,

wherein at least one of the first electrode and the second electrode has a through hole communicating with the air gap.

3. (Currently Amended) The MEMS device of Claim 1,

wherein the ~~second~~ first insulating film and the ~~third~~ second insulating film are insulating films having tensile stress.

4. (Currently Amended) The MEMS device of Claim 1,

wherein the ~~second~~ first insulating film and the ~~third~~ second insulating film are silicon nitride films.

5. (Currently Amended) The MEMS device of Claim 1,

wherein the ~~first insulating~~ sacrificial film is a lamination layer of a plurality of insulating films made of the same material.

6. (Previously Presented) The MEMS device of Claim 1,

wherein the first film is a fixed film, and the second film is a vibrating film.

7. (Currently Amended) The MEMS device of Claim 1,

wherein the ~~second~~ first insulating film is formed so that the first electrode does not come into contact with the air gap, and

the ~~third~~ second insulating film is formed so that the second electrode does not come into contact with the air gap.

8. (Currently Amended) The MEMS device of Claim 1,

wherein the thickness of the air gap is determined substantially by the thickness of the ~~first insulating~~ sacrificial film.

9. (Previously Presented) The MEMS device of Claim 1,

wherein one of the first film and the second film further includes an electret film.

10. (Previously Presented) The MEMS device of Claim 1,

wherein one of the first film and the second film vibrates upon receipt of sound pressure.

11. (New) The MEMS device of claim 1,

wherein the air gap is formed using a semiconductor microfabrication technique.

12. (New) The MEMS device of claim 1,

wherein the air gap is formed by removing a part of the sacrificial film by wet etching.

13. (New) The MEMS device of claim 1,

wherein a protrusion is formed on either one of the first film and the second film.

14. (New) The MEMS device of claim 13,

wherein a recess corresponding to the protrusion is formed in the one of the first film and the second film.

15. (New) The MEMS device of claim 1,

wherein the first film is formed on the semiconductor substrate so as to be in contact with the semiconductor substrate.

16. (New) The MEMS device of claim 1,

wherein the first film is formed on the semiconductor substrate so as to be in contact with the semiconductor substrate, and

a through hole is formed in the semiconductor substrate.

17. (New) The MEMS device of claim 1,

wherein the first film is formed on the semiconductor substrate so as to be in contact with the semiconductor substrate, and

a through hole is formed in the semiconductor substrate, where the through hole is formed by removing a part of the semiconductor substrate by wet etching.

18. (New) The MEMS device of claim 1,

wherein the first film is formed on the semiconductor substrate so as to be in contact with the semiconductor substrate,

the semiconductor substrate is placed on a printed circuit board so as to be in contact with the printed circuit board, and

a field effect transistor is formed on the printed circuit board so as to be in contact with the printed circuit board.